

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. No. 5080

CERTIFICATION OF COUNSEL

I, Matthew R. Pierce, counsel to FTX Trading Ltd., and its affiliated debtors and debtors-in-possession (the “Debtors”), hereby certify as follows to the best of my knowledge, information and belief:

1. On December 21, 2023, the Court entered the *Order Establishing a Schedule and Procedures for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 5080] (the “Order”).

2. The Order sets forth certain deadlines with respect to discovery and the parties’ submissions to the Court in connection with proceedings to estimate claims (the “IRS Claims”) asserted in these Chapter 11 cases by the United States Department of the Treasury – Internal Revenue Service (the “IRS”) under section 502(c) of the Bankruptcy Code. Order, ¶ 2.

3. The Order further provides that the schedule for estimating the IRS Claims may be amended by agreement of the Debtors and the IRS or upon further order of this Court. *Id.* at ¶ 3.

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

4. The Debtors, the IRS, and the Official Committee of Unsecured Creditors appointed in these chapter 11 cases (the “Committee” and together with the Debtors and the IRS, the “Parties”) have engaged (and continue to engage) in discussions in an effort to streamline and narrow the issues in dispute and to preserve the resources of the Parties and the Court in advance of the estimation evidentiary hearing that is currently scheduled for March 19, 2024 at 10:00 a.m. (ET).

5. The Parties hereby submit a stipulation (the “Stipulation”) to modify the schedule and deadlines set forth in the Order in order to accommodate their ongoing discussions.

6. The Parties have further agreed that they will not proffer expert witnesses in connection with the proceedings to estimate the IRS Claims.

7. Attached hereto as **Exhibit A** is a proposed order (the “Proposed Order”) approving the Stipulation. Attached as **Exhibit 1** to the Proposed Order is the Stipulation. The Proposed Order has been circulated to the IRS and the Committee. The Parties have no objection to the entry of the Proposed Order. In accordance with the Court’s electronic order processing procedures, a clean copy of the Proposed Order shall be uploaded to CM/ECF.

8. Accordingly, the Debtors respectfully request that the Court enter the Proposed Order at its earliest convenience.

Dated: February 15, 2024
Wilmington, Delaware

LANDIS RATH & COBB LLP

/s/ Matthew R. Pierce

Adam G. Landis (No. 3407)
Kimberly A. Brown (No. 5138)
Matthew R. Pierce (No. 5946)
919 Market Street, Suite 1800
Wilmington, Delaware 19801
Telephone: (302) 467-4400
Facsimile: (302) 467-4450
E-mail: landis@lrclaw.com
brown@lrclaw.com
pierce@lrclaw.com

-and-

SULLIVAN & CROMWELL LLP

Andrew G. Dietderich (admitted *pro hac vice*)
James L. Bromley (admitted *pro hac vice*)
Marc De Leeuw (admitted *pro hac vice*)
Brian D. Glueckstein (admitted *pro hac vice*)
Alexa J. Kranzley (admitted *pro hac vice*)
125 Broad Street
New York, NY 10004
Telephone: (212) 558-4000
Facsimile: (212) 558-3588
E-mail: dietdericha@sullcrom.com
bromleyj@sullcrom.com
deleeuw@msullcrom.com
gluecksteinb@sullcrom.com
kranzleya@sullcrom.com

Counsel for the Debtors and Debtors-in-Possession